

## Internal Revenue Service, Treasury

## § 701.9006-1

CFR part or section where identified and described	Current OMB control No.
301.7654-1 .....	1545-0803
301.7701-3 .....	1545-1486
301.7701-4 .....	1545-1465
301.7701-16 .....	1545-0795
301.7701(b)-1 .....	1545-0089
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301.7701(b)-7 .....	1545-0089
301.7701(b)-9 .....	1545-0089
301.7805-1 .....	1545-0805
301.9001-1 .....	1545-0220
301.9001-2T .....	1545-1488
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301.9100-6T .....	1545-0872
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301.9100-11T .....	1545-0123
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601.602 .....	1545-0295
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601.702 .....	1545-0429

(26 U.S.C. 7805)

[T.D. 8011, 50 FR 10222, Mar. 14, 1985]

EDITORIAL NOTE: For FEDERAL REGISTER citations affecting § 602.101, see the List of CFR Sections Affected in the Findings Aids section of 26 CFR part 600-end.

EFFECTIVE DATE NOTE: By T.D. 8712, at 62 FR 2275, Jan. 16, 1997, in § 602.1, the table in

paragraph (c) was amended by adding entries for §§ 1.141-1, 1.141-12, 1.142-2 and 1.148-6, effective May 16, 1997.

## PART 701—PRESIDENTIAL ELECTION CAMPAIGN FUND

AUTHORITY: 26 U.S.C. 7805.

### § 701.9006-1 Presidential Election Campaign Fund.

(a) *Transfer of amounts to the Presidential Election Campaign Fund.* The Secretary shall determine at least once a month the amount designated by individuals under section 6096 to the Presidential Election Campaign Fund ('Fund') established under section 9006(a). The Secretary shall then promptly transfer from the general fund of the Treasury that amount to the Fund. Only amounts transferred to the Fund on or before September 30 following a presidential election shall be used to satisfy certifications relating to that presidential election.

(b) *Creation of separate accounts within the Presidential Election Campaign Fund.* The Secretary shall establish, within the Presidential Election Campaign Fund, three separate accounts, designated as the Presidential Nominating Convention Account, the Presidential and Vice Presidential Nominee Account, and the Presidential Primary Matching Payment Account.

(c) *Transfer of amounts to the Presidential Nominating Convention Account.* The Secretary shall deposit in the Presidential Nominating Convention Account such amounts as the Secretary determines, in consultation with the Federal Election Commission (the "Commission"), are required to make the payments prescribed by section 9008(b)(3). The Secretary shall make this deposit only from amounts that have actually been transferred to the Presidential Election Campaign Fund under § 701.9006-1(a).

(d) *Transfer of amounts to the Presidential and Vice Presidential Nominee Account.* After making the transfers prescribed by § 701.9006-1(c), the Secretary shall deposit in the Presidential and Vice Presidential Nominee Account

such amounts as the Secretary determines, in consultation with the Commission, are required to make the payments prescribed by section 9006(b). The Secretary shall make this deposit only from amounts that have actually been transferred to the Presidential Election Campaign Fund under § 701.9006-1(a).

(e) *Limit on additional deposits.* After making the transfers prescribed by §§ 701.9006-1(c) and 701.9006-1(d) for a presidential election, including any transfers on account of adjustments under section 9008(b)(5) and post-election entitlements under section 9004(a)(3), the Secretary shall not make any additional deposits to those accounts until October 1 of the year following that presidential election.

(f) *Transfer of amounts to the Presidential Primary Matching Payment Account.* See § 702.9037-1 for rules relating to transfers of amounts to the Presidential Primary Matching Payment Account.

[56 FR 21599, May 10, 1991; 56 FR 27999, June 18, 1991]

## PART 702—PRESIDENTIAL PRIMARY MATCHING PAYMENT ACCOUNT

Sec.

702.9037-1 Transfer of amounts to the Presidential Primary Matching Payment Account.

702.9037-2 Payments from the Presidential Primary Matching Payment Account.

AUTHORITY: 26 U.S.C. 7805.

SOURCE: 56 FR 21599, May 10, 1991, unless otherwise noted.

### § 702.9037-1 Transfer of amounts to the Presidential Primary Matching Payment Account.

The Secretary shall deposit amounts into the Presidential Primary Matching Payment Account only to the extent that there are amounts in the Presidential Election Campaign Fund after the transfers prescribed by §§ 701.9006-1(c) and 701.9006-1(d). The Secretary shall make this deposit only from amounts that have actually been transferred to the Presidential Election Campaign Fund under § 701.9006-1(a). Promptly after the end of each month the Secretary shall notify the Federal Election Commission of the

total deposits made to the account in the month and the balance in the account at the end of the month. Any amounts in the account after October 31 following a presidential election shall be returned to the Presidential Election Campaign Fund for the purpose of making the transfers prescribed by §§ 701.9006-1 (c), (d), and (f) for the next presidential election.

### § 702.9037-2 Payments from the Presidential Primary Matching Payment Account.

(a) *In general.* The Federal Election Commission (the "Commission") shall certify to the Secretary the full amount of payment to which a candidate is entitled under section 9036. Except as provided in paragraph (c) of this section, promptly after the end of each calendar month, but not before the beginning of the matching payment period under section 9032(6), the Secretary shall pay the amounts certified by the Commission in the preceding calendar month from the Presidential Primary Matching Payment Account to the candidate.

(b) *Notification to the Federal Election Commission.* Promptly, after all the payments under paragraph (a) of this section have been made for a calendar month, the Secretary shall notify the Commission of the amount paid to each candidate for the calendar month and the balance remaining in the Presidential Primary Matching Payment Account.

(c) *Payments to candidates in the case of shortfall.* If the amount certified by the Commission in a calendar month exceeds the balance in the Presidential Primary Matching Payment Account on the last day of the calendar month, the amount paid to a candidate for that month under paragraph (a) of this section is the amount determined by multiplying the amount certified by the Commission for the candidate during the calendar month by the ratio of the balance in the account on the last day of the calendar month over the total amount certified by the Commission for all the candidates during the calendar month. Any amount certified by the Commission, but not paid to a candidate because of this paragraph (c), is treated as an amount certified by